IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 1ST MARCH 2007 / 10TH PHALGUNA 1928

WP(C).No. 36322 of 2005(Y)

PETITIONER:

VARKEY JOB, KARIMATTOOM,
RUBY NAGAR, CHANGANACHERRY.

BY ADV. SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN

RESPONDENTS:

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1. AGRICULTURAL INCOME TAX OFFICER,
KOTTAYAM.

2. AGRICULTURAL INCOME TAX AND SALES
TAX OFFICER, VYTHIRI AT KALPETTA.

3. DEPUTY TAHSILDAR, (REVENUE RECOVERY),
CHANGANACHERRY.

BY G.P. SMT. SMITHA

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 01/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1 TRUE COPY OF THE ASSESSMENT ORDER PASSED BY THE FIRST RESPONDENT FOR THE YEAR 1995-96 DATED 30.3.2001

EXT.P2 TRUE COPY OF THE DEMAND NOTICE ISSUED BY 3RD RESPONDENT U/S. 7 OF THE RR ACT DATED 2.3.2005

EXT.P3 DO. DO. U/S.34 DO.DO.

EXT.P4 TRUE COPY OF THE LETTER SENT BY THE PETITIONER DATED 20.12.2005

RESPONDENTS' EXHIBITS: NIL

TRUE COPY

P.S. TO JUDGE.

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO. 36322 OF 2005

Dated this the 1st day of March, 2007

JUDGMENT

Petitioner is challenging Ext.P2 recovery proceedings for recovery of arrears of agrl. income tax due for 1995-96. According to the petitioner, 10 acres of cardamom land was purchased by him only in the year 1995 and income therefrom was assessed along with properties in Changanacherry under which there was no liability. Therefore, according to him, the tax again assessed is illegal and arbitrary. So far no counter affidavit is filed. I do not think there is any need for this Court to consider the case on merits because if the petitioner's claim is correct, it is for the second respondent to withdraw the demand. Petitioner is directed to approach the second respondent with assessment orders issued earlier for the second respondent to verify the records and if necessary after calling for details from the first respondent, issue fresh proceedings to the petitioner rectifying the mistake, if any, or otherwise issue fresh proceedings demanding tax, if any, payable by the petitioner. Interim orders granted by this Court

will be in force for two months from now, within which time second respondent will issue fresh proceedings after conducting enquiry as above. Further recovery will be based on revised proceedings to be issued by the second respondent, and that too only if petitioner is liable.

W.P. is disposed of as above.

(C.N.RAMACHANDRAN NAIR)
Judge